

SA 4136. Mr. ENSIGN submitted an amendment intended to be proposed by him to the bill S. 2611, to provide for comprehensive immigration reform and for other purposes; which was ordered to lie on the table; as follows:

On page 351, line 13, strike ``The alien" through ``which taxes are owed." on page 351, line 22, and insert the following:

``(i) **IN GENERAL.**--The alien may satisfy such requirement by establishing that--

``(I) no such tax liability exists;

``(II) all outstanding liabilities have been met; or

``(III) the alien has entered into an agreement for payment of all outstanding liabilities with the Internal Revenue Service and with the department of revenue of each State to which taxes are owed.

``(ii) **LIMITATION.**--Provided further that an alien required to pay taxes under this subparagraph, or who otherwise satisfies the requirements of clause (i), shall not be allowed to collect any tax refund for any taxable year prior to 2006, or to file any claim for the Earned Income Tax Credit, or any other tax credit otherwise allowable under the tax code, prior to such taxable year."